

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

Re: D.I. 2634

**CERTIFICATION OF COUNSEL REGARDING ORDER SUSTAINING DEBTORS’
SECOND OMNIBUS OBJECTION (SUBSTANTIVE) TO REDUCED AMOUNT TAX
CLAIMS PURSUANT TO 11 U.S.C. §§ 502 AND 505,
FED. R. BANKR. P. 3007 AND DEL. L.R. 3007-1**

The undersigned counsel to the above-captioned debtors and debtors in possession (the “**Debtors**”) hereby certify as follows:

1. On April 23, 2025, the Debtors filed the *Debtors’ Second Omnibus Objection (Substantive) to Reduced Amount Tax Claims Pursuant to 11 U.S.C. §§ 502 and 505, Fed. R. Bankr. P. 3007 and Del L.R. 3007-1* [D.I. 2634] (the “**Second Omnibus Objection**”).

2. The deadline to file responses to the relief requested in the Second Omnibus Objection was May 14, 2025, at 4:00 p.m. (ET) (the “**Response Deadline**”).

3. On May 21, 2025, certain Texas taxing authorities represented by (i) Linebarger Goggan Blair & Sampson, LLP (the “**Linebarger Claimants**”), and (ii) Perdue, Brandon, Fielder, Collins & Mott, L.L.P. (the “**Perdue Claimants**”), filed responses to the Second

¹ The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

Omnibus Objection relating to every claim that is the subject of the Second Omnibus Objection with the exception of claim no. 3670.

4. The Debtors are working to resolve the Linebarger Claimants' and Perdue Claimants' responses consensually and have agreed on a reduced claim amount for claim nos. 3342, 3367, and 6643. The parties are continuing to work toward resolutions of the remaining objections.

5. Accordingly, the Debtors have revised the proposed order to sustain the Second Omnibus Objection with respect to claim nos. 3342, 3367, 6443, and 3670. A copy of the proposed form of order is attached hereto as **Exhibit A**. Counsel for claimant nos. 3342, 3367, and 6643 have reviewed the proposed form of order and do not object to its entry.

6. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit B** is a redline of the revised proposed order against the proposed order that was filed with the Second Omnibus Objection.

WHEREFORE, the Debtors respectfully request that the Court enter the proposed form of order at its earliest convenience.

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Dated: June 11, 2025
Wilmington, Delaware

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